HONOURABLE SRI JUSTICE J.CHELAMESWAR
And
HONOURABLE SRI JUSTICE D.APPARAO

03-08-2006

WRIT PETITION No.15524 & 15525 of 2006

Between:

M/s. Happy Cool Drinks, Kandukur .. Petitioner

And

1. The Joint Commissioner of Commercial Taxes (Legal), Nampally, Hyderabad and others.

..Respondents

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COMMON ORDER: (Per JC, J)**:**

These two matters filed by the same petitioner, a proprietary concern. The petitioner is a registered dealer under the provisions of A.P.G.S.T. Act and an assessee under the rolls of the 3rd respondent-Commercial Tax Officer, Kavali. The petitioner is engaged by the business of distribution and sale of bottled soft drinks namely Coca Cola. For the assessment years 2000-01 and 2001-02, the petitioner's liability for tax was assessed by the orders of the 3rd respondent-Commercial Tax Officer, Kavali, dated 30-03-2002 & 30-12-2002, respectively. However, such assessment was found to be detrimental to the

interest of revenue, and therefore they were said to be revised by the 2nd respondent-Deputy Commissioner of Commercial Taxes, on 09-01-2006 in both the assessment years referred to earlier. Questioning the said revisions, petitioner preferred two appeals before the Sales Tax Tribunal and pending such appeals, the petitioner sought stay of recovery of tax found due by the 2nd respondent. In an exercise of the revisionary power, the 1st respondent by the orders impugned in these two writ petitions, rejected the stay applications filed by the petitioner. Hence, the present two writ petitions.

Heard the learned Government Pleader for Commercial Taxes.

In the circumstance, we are opinion that the matter can be disposed of at the admission stage, directing the respondents not to take any coercive steps for recovery of the amount of penalty pursuant to the orders of the 2nd respondent-Deputy Commissioner of Commercial Taxes, Nellore, dated 09-01-2006 pending disposal of the appeals on condition that the petitioner deposits half of the tax found due with respect to the each of the above mentioned assessment years within a period of six weeks from today. The amount of tax, if any paid already, shall be given credit to while computing the above mentioned amount of 50%.

Accordingly, both the Writ Petitions are disposed of with the aforementioned direction. No costs.

J.CHELAMESWAR, J

D.APPARAO, J

August 3, 2006.
Kvr